2018

CERTIFICATE

To the Clerk of McPherson County, State of Kansas We, the undersigned, officers of <u>Empire Cemetery</u>

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2018; and (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

		Г		2018 Adopted Budge	t
					County
		Page	Budget Authority	Amount of 2017 Ad	Clerk's
Table of Contents:		No.	for Expenditures	Valorem Tax	Use Only
Computation to Determine Limit	for 2018	2			
Allocation MVT, RVT,16/20M V		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Pur	chase				
Fund	K.S.A.				
General	0	6	21,300	19,516	
Debt Service	10-113				
		6			
Totals		XXXXXXXXX	21,300	19,516	
Budget Summary		7			County Clerk's Use On
Neighborhood Revitalization Reb	ate				
Resolution required? Notice of the		1	1 - 11:1 - 10	Yes	Nov. 1, 2017 Total Assessed Valuation
Assisted by: Address: Email:				r Sandy K Anale U	a Unruh
	017			Elia	Rowa
Attest: 8-16, 2 Hollie DMe County Clerk	loy of	ERSON CO COUNTY	Gov	verning Body	

Empire Cemetery
McPherson County

Computation to Determine Limit for 2018

1.	Total tax levy amount in 2017 budget	-	⊦ \$	Amount of Levy 14,909
2.	Debt service levy in 2017 budget	-	\$ -	0
3.	Tax levy excluding debt service		\$ _	14,909
	2017 Valuation Information for Valuation Adju	ıstments		
4.	New improvements for 2017: +	228,849		
5.	Increase in personal property for 2017: 5a. Personal property 2017 + 155,505 5b. Personal property 2016 - 1,067,104 5c. Increase in personal property (5a minus 5b)	$\frac{0}{\text{se Only if } > 0}$		
6.	Valuation of property that has changed in use during 2017:	6,422		
7.	Total valuation adjustment (sum of 4, 5c, 6)	235,271		
8.	Total estimated valuation July, 1,2017 16,058,474			
9.	Total valuation less valuation adjustment (8 minus 7)	15,823,203		
10.	Factor for increase (7 divided by 9)	0.01487		
11.	Amount of increase (10 times 3)	4	- \$ _	222
12.	2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ _	15,131
13.	Debt service levy in this 2018 budget		_	0
14.	2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		_	15,131
15.	Consumer Price Index for all urban consumers for calendar year 2016		_	0.014
16.	Consumer Price Index adjustment (3 times 15)		\$_	209
17.	Maximum levy for budget year 2018, including debt service, not requiring 'notice of v or adoption of a resolution prior to adoption of the budget (14 plus 16)	vote publication'	\$	15,340

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2017	Tax Levy Amount in		Alloca	Allocation for Year 2018	8	
Budgeted Funds	2017 Budget	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14.909	1.463	30	41	135	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	14.909	1,463	30	41	135	13
County Treas Motor Vehicle Estimate	icle Estimate		1.463			
County Treas Recreational Vehicle Estimate	al Vehicle Estimate	ļ	30			
County Treas 16/20M Vehicle Estimate	hicle Estimate		41			
County Treas Commercial Vehicle Tax Estimate	Il Vehicle Tax Estimate	l	135			
County Treas Watercraft Tax Estimate	Tax Estimate	I	13			
!						
MVT Factor	0.09813					
	RVT Factor_	0.00201				
		16/20M Factor	0.00275			
		ິນ	Comm Veh Factor	0.00905		
			Wa	Watercraft Factor	0.00087	

2018

Empire Cemetery McPherson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Cemetery	Cemetery Cap Reserve				
-					
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	 			,	
			· · · · · ·	· · · · · · · · · · · · · · · · · · ·	
				····	
					
				~	
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

^{*}Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Empire Cemeterv McPherson County FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	1.86-1	1,765	185
Receipts	 		
Ad Valorem Tax	14.681		XXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	166	100	100
Motor Vehicle Tax	1,543	1,547	1,463
Recreational Vehicle Tax	32	35	30
16/20M Vehicle Tax	53	37	41
Commercial Vehicle Tax	[42]	140	135
Watercraft Tax			13
LAVIR	1	• • • • • • • • • • • • • • • • • • • •	()
In Lieu of Taxes			
	700	360	200
Lot Sales	700	250	200
	4		
		-	
	1		
	1		
Interest on Idle Funds	1		
Neighborhood Revitalization Rebate	· · · · · · · · · · · · · · · · · · ·		0
Miscellaneous			
Does misc, exceed 10% of Total Receipts			
Total Receipts	17,318	16,720	
Resources Available:	19,182	18,485	2,167
Expenditures:			
Personnel - Contractual	11.850	11,200	11,200
Contractual	839	2,100	2,100
Commodities	3,392	2,000	2,000
	1,336	2,000	2,000
Capital Outlay	1,330	2.000	(0)
Trsf to Capital Reserve		3,000	6,000
	<u> </u>		
	ii		}
		· —	
	+		
	+		
	 		
	 		
	+		
		 .	
			
Cash Forward (2018 column)	_		 - · · · ·
Miscellaneous	1		
Does misc, exceed 10% Total Expenditures			
Total Expenditures	17,417	18,300	
Unencumbered Cash Balance Dec 31	1.765	185	XXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount.	17,700	18,300	21,300
		i-Appropriated Balance	
		ture/Non-Appr Balance	21 3001
		ture/Non-Appr Balance	
	Total Expendit	Tax Required	19,133
	Total Expendit Delinquent Comp Rate:	• •	19,133 383

NON-BUDGETED FUNDS

Empire Cemetery

(Only the actual budget year for 2016 is to be shown)

Checipis Cash Balance Jan 1 Cash Balance Dec 31 Cas
Cash Balance Jan 1 Receipts: Receipts: Receipts: Receipts: Receipts: Receipts: Receipts: Receipts: Cash Balance Jan 1 Receipts: Receipts: Cash Balance Jan 1 Receipts: Cash Balance Jan 1 Receipts: Cash Balance Jan 1 Receipts: Cash Balance Dec 31 O Cash Balance De
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** Note: These two block figures should agree.

Page No. 6

The governing body of

Empire Cemetery

will meet on August 8, 2017 at 7:00 P.M. at Empire Cemetery, Galva, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Galva City Hall, Galva, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2016		Current Year Estimate for 2017					
		Actual		Actual	Budget Authority	Amount of 2017	Estimate	
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*	
General	17,417	1,019	18,300	1.003	21,300	19,516	1.215	
Debt Service								
						- 1		
Totals	17,417	L019	18,300	1.003	21,300	19,516	1,215	
Less: Transfers	0		0		0			
Net Expenditures	17,417		18,300		21,300			
Total Tax Levied	14,834		14,909		XXXXXXXXXXXXXX	x		
Assessed Valuation	14,563,211		14,870,708		16,058,474			

Assessed Valuation 14,563,211	14,870,708	16,058,474	
*Tax rates are expressed in mills.			
Linda Andersen			
Board Member	Page No	7	

RESOLUTION NO. 2017 - 01

A resolution expressing the property taxation policy of the Empire Cemetery governing body with respect to financing the annual budget for 2018

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Empire Cemetery exceeding the amount levied to finance the 2017 budget of the Empire Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Empire Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Empire Cemetery governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 8 day of August, 2017 by the Empire Cemetery governing body, McPherson County, Kansas.

Empire Cemetery Governing Body

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MORHERSON, SS.
Berbras, Berr Caly, svera,, deposes and says. That she is
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The McPherson Sentine
s daily acrosper prometed to the state of Kansas, and the little of general circulances in McPherson Canage, Kansas, and ther
State newspaper is not a trade, religious or fraternal publication.

Said me spaper is a taily published at least weekly 50 times a year; bus been so published continuously and utniverspielly in said county actac for a period of mere than for says prior to the flust publication of said notice, and has been admitted at the post office of McPherson, Kansas in said County, as second class matter.

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July 21.201

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AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, as Barbara Harbara Barbara Britan Environ, deposes and says. That she is Circulation Manager of the

The McPherson Sentinel
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and of general circulation in McPherson Cenary Russus, and that
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That the attached rotter is a true copy thereof and was published in the regular and entire issue of said forwappen for.

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LEGAL PUBLICATION
NOTICE OF BUDGET BEARING

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